Amendments To The Claims

1-19. **(Canceled)**

20. **(New)** A power attenuation circuit for use with a musical amplifier and a speaker comprising:

a variable autotransformer having;

a coil with a first coil terminal and a second coil terminal; and

a variable coil tap having a first contact in moveable electrical communication with the coil at a contact point and an output node, wherein the first contact defines a first coil partition between the contact point and the first terminal and a second coil partition between the contact point and the second terminal;

a first amplifier input terminal in electrical communication with the first coil terminal;

a second amplifier input terminal in electrical communication with the second coil terminal;

a fixed resistor in parallel electrical communication with the first coil partition; and

speaker output terminals in parallel electrical communication with the second coil partition and in series electrical communication with the fixed resistor.

21. **(New)** The power attenuation circuit of claim 20 wherein

the fixed resistor has an impedance;

the speaker has an impedance;

the coil has an impedance; and

the sum of the impedance of the fixed resistor and the impedance of the speaker is greater than impedance of coil.

22. **(New)** The power attenuation circuit of claim 20 wherein

the speaker has an inductance;

the coil has an inductance; and

the inductance of the coil is greater than the inductance of speaker.

23. **(New)** The power attenuation circuit of claim 22 wherein the inductance of the coil is about fifty times greater than inductance of the speaker.

24. **(New)** The power attenuation circuit of claim 23 wherein the inductance of the coil is about fifty-three milliHenries.

25. **(New)** The power attenuation circuit of claim 20, further comprising a heat sink affixed to the resistor.

26. **(New)** A musical instrument amplifier comprising:

a power amplifier section having an output;

a variable autotransformer in electrical communication with the ouptut of the power amplifier, the variable autotransformer further comprising a coil with a first coil terminal and a second coil terminal and a variable coil tap having a first contact in moveable electrical communication with the coil at a contact point and an output node

wherein the first contact defines a first coil partition between the contact point and the first terminal and a second coil partition between the contact point and the second terminal;

a fixed resistor in parallel electrical communication with the first coil partition; and

a speaker in parallel electrical communication with the second coil partition and in series electrical communication with the fixed resistor.

27. **(New)** The power attenuation circuit of claim 26 wherein

the fixed resistor has an impedance;

the speaker has an impedance;

the coil has an impedance; and

the sum of the impedance of the fixed resistor and the impedance of the speaker is greater than impedance of coil.

28. **(New)** The power attenuation circuit of claim 26 wherein

the speaker has an inductance;

the coil has an inductance; and

the inductance of the coil is greater than the inductance of speaker.

29. **(New)** The power attenuation circuit of claim 28 wherein the inductance of the coil is about fifty times greater than inductance of the speaker.

30. **(New)** The power attenuation circuit of claim 28 wherein the inductance of the coil is about fifty-three milliHenries.

31. **(New)** The power attenuation circuit of claim 26, further comprising a heat sink affixed to the resistor.